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Dear Sir:

CERTIFICATE OF TRANSMISSION UNDER 37 C.F.R. §1.8

I hereby certify that this correspondence is being transmitted by
facsimile to the Commissioner for Patents, Box 1450, Alexandria,
VA 22313 on August 24, 2004, Facsimile No. 703-872-9306

Barbara Jackson
Name of person
signing this certificate

Barbara Jackson
Signature and date

POWER OF ATTORNEY

Applicant hereby appoints the practitioners associated with the Customer Number 26291 with full power of substitution and revocation, to prosecute the following applications and all future applications listed on Exhibit A, to transact all business in the Patent and Trademark Office in connection therewith, and to receive the Letters Patent.

Please direct all correspondence to the address associated with Customer Number 26291.

Please direct all telephone calls to:

Kin-Wah Tong (732) 530-9404

I am the assignee of record of the entire interest for each matter listed on Exhibit A.

Executed this 23rd day of August, 2004.

Lewis A. Stevenson

Lewis A. Stevenson
Vice President and Secretary
Next Level Communications, Inc.